

**OFFICIAL BUDGET FORMS**

**TOWN OF SUPERIOR**

**Fiscal Year 2014**

**TOWN OF SUPERIOR**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2014**

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2013	ACTUAL EXPENDITURES/ EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 1,749,171	\$ 1,749,171	\$	Primary: \$ 587,027	\$ 1,852,645	\$	\$	\$	\$ 624,963	\$ 1,814,709	\$ 1,814,709
2. Special Revenue Funds	214,411	131,834	640,649	Secondary:	585,679			389,949		1,616,277	983,128
3. Debt Service Funds Available	491,367	199,411						200,860		200,860	200,860
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	491,367	199,411						200,860		200,860	200,860
6. Capital Projects Funds											
7. Permanent Funds			69,945							69,945	
8. Enterprise Funds Available	1,397,825	1,167,679	1,237,156		755,140			34,154		2,026,450	981,239
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	1,397,825	1,167,679	1,237,156		755,140			34,154		2,026,450	981,239
11. Internal Service Funds	186,849										
12. TOTAL ALL FUNDS	\$ 4,039,624	\$ 3,248,095	\$ 1,947,750	\$ 587,027	\$ 3,193,464	\$	\$	\$ 624,963	\$ 624,963	\$ 5,728,241	\$ 3,979,936

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

2013	2014
\$ 4,039,624	\$ 3,979,936
4,039,624	3,979,936
\$ 4,039,624	\$ 3,979,936
\$ 4,039,624	\$ 3,979,936

☐ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

\* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

\*\*\* Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**TOWN OF SUPERIOR**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2014**

	<u>2013</u>	<u>2014</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>648,173</u>	\$ <u>674,353</u>
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>575,511</u>	\$ <u>587,027</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>575,511</u>	\$ <u>587,027</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>529,037</u>	
(2) Prior years' levies	<u>46,474</u>	
(3) Total primary property taxes	\$ <u>575,511</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>575,511</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>5.5260</u>	<u>7.6269</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>5.5260</u>	<u>7.6269</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

\* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.



**TOWN OF SUPERIOR**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2013</b>	<b>ACTUAL REVENUES* 2013</b>	<b>ESTIMATED REVENUES 2014</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Town Sales Taxes	\$ 400,000	\$ 333,240	\$ 716,613
Utility Franchise	90,000	84,082	84,923
<b>Licenses and permits</b>			
Building Permits	11,000		
Business Licenses	7,500	6,740	6,807
Dog Licenses	500	400	404
<b>Intergovernmental</b>			
State Sales Tax	237,231	220,423	245,138
Urban Revenue Sharing	289,767	289,793	316,510
Vehicle License Tax	122,911	122,119	124,382
<b>Charges for services</b>			
Special Police Services	4,000	9,320	9,413
Recreation/Pool Fees	5,000	5,575	5,631
Rental Income	1,000	9,000	9,090
Fire Suppression Reimbursement	100,000	22,948	23,177
Other Expense Reimbursement	15,000	13,853	48,992
<b>Fines and forfeits</b>			
Traffic Fines (Redflex)	25,000	26,314	2,000
Magistrate Fines	5,000	746	4,360
Library Fines	4,000	3,145	4,000
<b>Interest on investments</b>			
Interest		2,220	1,042
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Resolution Copper Company Urgent Needs	100,000	100,000	
Resolution Copper Company Emergency Services	106,000	108,000	108,000
<b>Miscellaneous</b>			
Other Income	5,000	14,726	13,370
Senior Center Revenues		97,815	98,793
ASRS Accounting Credit		54,960	30,000
<b>Total General Fund</b>	<b>\$ 1,528,909</b>	<b>\$ 1,525,419</b>	<b>\$ 1,852,645</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



**TOWN OF SUPERIOR**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>SPECIAL REVENUE FUNDS</b>			
<b>HURF</b>			
HURF Revenue	\$ 183,725	\$ 167,461	\$ 184,421
	\$ 183,725	\$ 167,461	\$ 184,421
<b>Pinal County 1/2 cent Excise Tax</b>			
Excise Tax distributions	\$ 98,064	\$ 99,273	\$ 101,258
	\$ 98,064	\$ 99,273	\$ 101,258
<b>Grants</b>			
Grant Revenue	\$	\$	\$ 300,000
	\$	\$	\$ 300,000
<b>Total Special Revenue Funds</b>	\$ 281,789	\$ 266,734	\$ 585,679
<b>DEBT SERVICE FUNDS</b>			
GADA Loan	\$	\$	\$
MPC Bonds	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$
<b>PERMANENT FUNDS</b>			
<b>Volunteer Firefighter Pension</b>			
Miscellaneous revenue	\$ 7,618	\$	\$
	\$ 7,618	\$	\$
<b>LGIP</b>			
Interest	\$ 2,000	\$	\$
	\$ 2,000	\$	\$
<b>Total Permanent Funds</b>	\$ 9,618	\$	\$

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



**TOWN OF SUPERIOR**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>ENTERPRISE FUNDS</b>			
<b>Cemetery</b>			
Cemetery Open/Close Fees	\$ 15,000	\$ 12,005	\$ 12,158
Cemetery Plot Purchase	25,000	9,200	9,250
Cemetery Permits	500	100	110
	<u>\$ 40,500</u>	<u>\$ 21,305</u>	<u>\$ 21,518</u>
<b>Sewer Enterprise</b>			
Sewer User Fees	\$ 350,000	\$ 312,000	\$ 280,000
Sewer Grant			34,800
	<u>\$ 350,000</u>	<u>\$ 312,000</u>	<u>\$ 314,800</u>
<b>Refuse Enterprise</b>			
Refuse User Fees	\$ 350,000	\$ 328,689	
Recycle Income	10,000	5,200	
	<u>\$ 360,000</u>	<u>\$ 333,889</u>	
<b>Ambulance</b>			
Ambulance charges	\$ 450,000	\$ 299,688	\$ 416,422
Interfacility Transports	50,000		
Rent of Fire Facilities		2,400	2,400
	<u>\$ 500,000</u>	<u>\$ 302,088</u>	<u>\$ 418,822</u>
<b>Total Enterprise Funds</b>	<u>\$ 1,250,500</u>	<u>\$ 969,282</u>	<u>\$ 755,140</u>
<b>INTERNAL SERVICE FUNDS</b>			
Senior Center Congregate	\$ 24,685	\$	\$
Senior Center Home Delivered	31,143		
Senior Center Transportation	3,624		
	<u>\$ 59,452</u>	<u>\$</u>	<u>\$</u>
<b>Total Internal Service Funds</b>	<u>\$ 59,452</u>	<u>\$</u>	<u>\$</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 3,130,268</u>	<u>\$ 2,761,435</u>	<u>\$ 3,193,464</u>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



**TOWN OF SUPERIOR**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2014**

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2014	2014	2014	2014
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
	\$	\$	\$	\$ 624,963
<b>Total General Fund</b>	\$	\$	\$	\$ 624,963
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$	\$	\$ 389,949	\$
<b>Total Special Revenue Funds</b>	\$	\$	\$ 389,949	\$
<b>DEBT SERVICE FUNDS</b>				
GADA Loan	\$	\$	\$ 61,890	\$
MPC Bonds			138,970	
<b>Total Debt Service Funds</b>	\$	\$	\$ 200,860	\$
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Sewer	\$	\$	\$ 34,154	\$
<b>Total Enterprise Funds</b>	\$	\$	\$ 34,154	\$
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 624,963	\$ 624,963



**TOWN OF SUPERIOR**  
Expenditures/Expenses by Fund  
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
<b>GENERAL FUND</b>				
Mayor & Council	\$ 7,284	\$ 1,452	8,736	\$ 7,984
Town Manager		78,134	78,134	160,268
Town Attorney	84,000		74,110	
Magistrate	9,490	5,839	15,329	15,564
Admin-Town Clerk	294,338	69,762	364,100	397,136
Finance	65,755	29,400	95,155	95,888
Police	659,889	9,671	669,560	682,951
Fire	131,164		105,150	107,253
Animal control		14,118	14,118	14,259
PW-City Owned Buildings	129,591		95,460	116,055
PW-Bldg Regs & Zoning	29,500		10,602	
Swimming Pool	52,166	1,131	53,297	50,487
Recreation	1,128	5,093	6,221	
Library	49,816		40,955	41,815
Bldg Rentals	10,000	10,450	20,450	20,859
Senior Citizens - Congregate			36,160	37,886
Senior Citizens - Home Del			50,504	55,158
Senior Citizens - Transp			11,130	11,146
Contingency				
<b>Total General Fund</b>	<b>\$ 1,524,121</b>	<b>\$ 225,050</b>	<b>\$ 1,749,171</b>	<b>\$ 1,814,709</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 154,471		\$ 110,119	\$ 574,370
Excise Tax	59,940		21,715	101,258
Grants				300,000
Volunteer Firefighter Pension				7,500
<b>Total Special Revenue Funds</b>	<b>\$ 214,411</b>		<b>\$ 131,834</b>	<b>\$ 983,128</b>
<b>DEBT SERVICE FUNDS</b>				
MPC Bonds	\$ 137,240	\$ 3,000	\$ 140,240	\$ 138,970
GADA Loan	62,825		59,171	61,890
Primary Property Taxes	388,903	(228,050)		
Volunteer Firefighter Pension Plan	7,618			
RCC Emergency Svcs	35,640			
INCODE Software	28,041			
Roosevelt School Purchase	4,000			
Overpayment of TPT	52,150			
<b>Total Debt Service Funds</b>	<b>\$ 716,417</b>	<b>\$ (225,050)</b>	<b>\$ 199,411</b>	<b>\$ 200,860</b>
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Cemetery	\$ 23,122	\$	\$ 11,752	\$ 21,518
Sewer	460,902		370,607	436,193
Refuse	268,662	125,000	387,293	
Ambulance	645,139	(125,000)	398,027	523,528
<b>Total Enterprise Funds</b>	<b>\$ 1,397,825</b>	<b>\$</b>	<b>\$ 1,167,679</b>	<b>\$ 981,239</b>
<b>INTERNAL SERVICE FUNDS</b>				
Senior Citizens - Congregate	\$ 74,910	\$	\$	\$
Senior Citizens - Home Del	100,048			
Senior Citizens - Transp	11,891			
<b>Total Internal Service Funds</b>	<b>\$ 186,849</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 4,039,623</b>	<b>\$</b>	<b>\$ 3,248,095</b>	<b>\$ 3,979,936</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.



**TOWN OF SUPERIOR**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2014**

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
<b>GENERAL FUND</b>	21	\$ 833,123	\$ 98,665	\$ 59,082	\$ 88,990	= \$ 1,079,860
<b>SPECIAL REVENUE FUNDS</b>						
HURF	1	\$ 26,110	\$ 2,098		\$ 4,254	= \$ 32,462
Excise Tax	0	11,082	1,279		1,769	14,130
<b>Total Special Revenue Funds</b>	1	\$ 37,192	\$ 3,377		\$ 6,023	= \$ 46,592
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$		= \$
<b>Total Debt Service Funds</b>		\$	\$	\$		= \$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$		= \$
<b>Total Capital Projects Funds</b>		\$	\$	\$		= \$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$		= \$
<b>Total Permanent Funds</b>		\$	\$	\$		= \$
<b>ENTERPRISE FUNDS</b>						
Sewer	3	\$ 62,008	\$ 7,156	\$ 9,045	\$ 10,256	= \$ 88,465
Ambulance	8	255,814	26,011	30,668	41,678	354,171
<b>Total Enterprise Funds</b>	10	\$ 317,822	\$ 33,167	\$ 39,713	\$ 51,934	= \$ 442,636
<b>TOTAL ALL FUNDS</b>	32	\$ 1,188,137	\$ 135,209	\$ 98,795	\$ 146,947	= \$ 1,569,088